IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Mototsugu Abe, et al.)	Confirmation No.: 9203
Application Serial No.: 09/843,629)	Examiner: Jamie J. Atala
Filing Date: April 26, 2001)	Art Unit: 2621
Fitle: Signal Processing Device and Signal D) Propessi	na Mathad

Title: Signal Processing Device and Signal Processing Method

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Mailstop: AF

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

AMENDMENT AND RESPONSE TO FINAL OFFICE ACTION

Dear Sir:

This amendment is submitted in response to the Final Office Action mailed November 8, 2010. Applicants respectfully request reconsideration of the application in view of the remarks herein.